

## CHAPTER 6 - CALENDAR OF MONTHLY DUTIES

This section contains a calendar of monthly duties and while not complete, should be referred to each month to insure that such duties are not overlooked. Duties which reoccur each month are not repeated in the calendar. Monthly duties include:

- (1) At the close of the month, post and close all records as promptly as possible and reconcile with depositories and with utilities or any other department maintaining separate records. Prepare the monthly balance and financial report for the board.
- (2) Report and pay Social Security (FICA) each reporting period to the Internal Revenue Service on or before the dates established by federal regulations. See Federal Circular E for payment procedures and due dates.
- (3) Deposit federal income tax withheld from employees' compensation in accordance with federal regulations. This may vary from one unit to another dependent on the total amount withheld per month. See Federal Circular E for payment procedures and due dates.
- (4) Deposit state and county income tax withheld from employees' compensation within 20 days after the close of each month.
- (5) Report and pay unemployment compensation commitments to Indiana Employment Security Division as required per selected plan.
- (6) Make reports of Utility Receipts Tax due from city or town to Indiana Department of Revenue as required by that agency.
- (7) Make reports of sales tax collected by and due from cities and towns to Indiana Department of Revenue as required by that agency.
- (8) Make reports of police, fire, and employee pension payment contributions to the Public Employees' Retirement Fund as required by that agency.
- (9) Make reports and payments of special fuels tax due from cities and towns to Indiana Department of Revenue, Special Fuel Tax Division.

### January

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| 20 | Last date to report and make payment of state and county income tax withheld during December to Department of Revenue, Indianapolis.  |
| 31 | Last day to make report and complete the payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld in the fourth quarter of the preceding year to the District Director of Internal Revenue. Each employee shall be furnished Form W-2 in duplicate, showing compensation paid during the preceding year, federal tax withheld and social security tax withheld. |
| 31 | Last day to provide each employee with Form WH-2 in duplicate or copy of W-2 for state and local income tax withheld.   |
- Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees on Gateway.

February

- 20 Last day to report and make payment of state and county income tax withheld during January to Department of Revenue, Indianapolis.
- 28 Last day to file withholding statements W-2 and WH-2 together with Yearly Reconciliation of Employer's Quarterly Tax Returns W-3 and WH-3 with District Director of Internal Revenue and Indiana Department of Revenue, respectively.
- Last day to file Annual Financial Report on Gateway.

March

- 1 Last day to file Video Franchise Fee Report with the IURC.
- Last day for filing and publishing the Gateway Annual Financial Report. [IC 5-3-1-3 (a)]
- Last day to file Debt Management Report on the Gateway.
- Last day to prepare list of old outstanding checks for cancellation. [IC 5-11-10.5-3] See Page 61-14
- 20 Last day to report and make payment of state and county income tax withheld during February to Department of State Revenue, Indianapolis.

April

- 1 Last day to file Water Utility Resource Report with the IURC.
- 15 Last day to make report on Form URT and payment of Utility Receipts Tax for city or town for the preceding year, if not made January 31, to the Indiana Department of Revenue, State Office Building.
- 20 Last day to report and make payment of state and county income tax withheld during March to Department of State Revenue, Indianapolis.
- 30 Last day to make report and complete payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld during the first quarter of the year to the District Director of Internal Revenue.
- Make report and file quarterly unemployment compensation report with the Indiana Employment Security Division.
- Last day for filing Annual Utility Report with Utility Regulatory Commission, 302 W. Washington Street, Room E-306, Indianapolis, Indiana, 46204.

May

- 20 Last day to report and make payment of state and county income tax withheld during April to Department of State Revenue, Indianapolis.
- 31 Last day to certify delinquent Barrett Law assessments to the County Auditor. (IC 36-9-37-23)

June

- 1 Last day to certify names of persons who have money due them for salaries, wages, or other reasons to the county treasurer for determining if such persons owe delinquent taxes. [IC 6-1.1-22-14]  
  
Last day for cities and towns with population of 20,000 or more to file Annual Operational Report of Motor Vehicle Highway Fund with State Board of Accounts, 302 W. Washington Street, Indianapolis, Indiana, 46204
- 20 Last day to report and make payment of state and county income tax withheld during May to Department of State Revenue, Indianapolis.

July

- 20 Last day to report and make payment of state and county income tax withheld during June to the Department of State Revenue, Indianapolis.
- 31 Last day to make report and complete payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld in the second quarter of the year to the District Director of Internal Revenue.  
  
Make report and file quarterly unemployment compensation report with the Indiana Employment Security Division.

August

- 20 Last day to report and make payment of state and county income tax withheld during July to the Department of State Revenue, Indianapolis.

September

- 20 Last day to report and make payment of state and county income tax withheld during August to the Department of State Revenue, Indianapolis.

October

- 20 Last day to report and make payment of state and county income tax withheld during September to the Department of State Revenue, Indianapolis.
- 31 Last day to make report and complete payment of federal tax and F.I.C.A. (Social Security Tax) tax withheld in the third quarter of the year to District Director of Internal Revenue.
- Make report and file quarterly unemployment compensation report with the Indiana Employment Security Division.

November

- 1 Last day for final passage of ordinance fixing salaries of appointive officers and employees of a city for ensuing year. See Page 61-11 and 61-12.
- 20 Last day to report and make payment of state and county income tax withheld during October to the Department of State Revenue, Indianapolis.

December

- 1 Last day to certify names of persons who have money due them for salaries, wages or other reasons to the County Treasurer for determining if such persons owe delinquent taxes. [IC 6-1.1-22-14]
- 20 Last day to report and make payment of state and county income tax withheld during November to the Department of State Revenue, Indianapolis.
- 31 Review year-end duties, Page 61-3.

The Clerk-Treasurer or Controller shall deposit all collections not later than the next business day following the receipt of funds in depositories selected by the city or town as provided in an ordinance adopted by the city or town and approved as depositories of state funds. [IC 5-13-6-1]

#### SOCIAL SECURITY

Internal Revenue Service  
575 North Pennsylvania Street  
Indianapolis, Indiana 46204  
Telephone: 1-800-772-1213

#### PENSIONS

##### Police Officers and Firemen Employed After May 1, 1977

Administrator  
1977 Police Officers and Firefighters' Pension and Disability Fund  
Public Employees' Retirement Fund  
800 Harrison Building  
Indianapolis, Indiana 46204  
Telephone: 232-1615, Area 317

##### All Other City, Town, Utility Covered Employees

Executive Secretary  
Public Employees' Retirement Fund  
800 Harrison Building  
Indianapolis, Indiana 46204  
Telephone: 232-1615, Area 317

#### FEDERAL WITHHOLDING

Internal Revenue Service  
575 North Pennsylvania Street  
Indianapolis, Indiana 46204  
Telephone: 685-7500, Area 317  
TOLL FREE - 1-800-829-1040

#### STATE AND COUNTY WITHHOLDING

Withholding Section  
Indiana Department of Revenue  
Indiana Government Center North, Room N281  
100 North Senate Avenue  
Indianapolis, Indiana 46204  
Telephone: 233-4016, Area 317

## UNEMPLOYMENT COMPENSATION

Department of Workforce Development  
Employment Security Division  
Room 113, 10 North Senate Avenue  
Indianapolis, Indiana 46204  
Telephone: 232-7698, Area 317

## STATE TAXES

### Utility Receipts Tax

### Liability and Reports

Administrator, Compliance Division  
Department of Revenue  
Indiana Government Center North  
100 North Senate Avenue  
Indianapolis, Indiana 46204  
Telephone: 615-2662, Area 317

### Sales Tax

Sales Tax Division  
Department of Revenue  
Indiana Government Center North  
100 North Senate Avenue  
Indianapolis, Indiana 46204  
Telephone: 233-4015, Area 317

### Gasoline Taxes

Department of Revenue  
Indiana Government Center North  
100 North Senate Avenue  
Indianapolis, Indiana 46204  
Telephone: 232-3432, Area 317

## WAGE AND HOUR

### Federal Wage and Hour Regulations

United States Department of Labor  
Wage and Hour Division  
46 East Ohio Street  
Indianapolis, Indiana 46204-1515  
Telephone: 226-6772 or 6801, Area 317

## PUBLIC ACCESS COUNSELOR

Public Access Counselor  
W074, Indiana Government Center South  
402 West Washington Street  
Indianapolis, Indiana 46204  
Telephone: 1-800-228-6013